

Whether you made, or missed, this year's tax-filing deadline, most Kentucky taxpayers can relate to Mark Twain's observation: "The only difference between a tax man and a taxidermist is that the taxidermist leaves the skin."

A lot of skin leaves Kentucky family budgets these days. According to the Tax Foundation:

- Kentucky's 2005 individual income tax collections ranked 18th highest in the nation at \$909 per person.
- Our state-local tax burden grew significantly in recent years, moving the commonwealth toward the top of that list – from 28th among states in 2005 to 20th in 2007.
- The commonwealth's per-capita income of \$32,673 ranks lowest in the nation. Yet, taxpayers shell out \$3,568 per capita in state and local taxes – higher than residents in 30 other states.

In light of this, I remain disappointed that House Bill 47, sponsored by Bardstown Rep. David Floyd in 2007, failed to pass.

The bill would have "allowed" incessant whiners about Kentucky's "revenue shortfalls" to make voluntary tax contributions. Floyd wanted to create a "tax-me-more account" as part of the state's general budget, so that these big spenders – who have no qualms about pulling bread from the mouths of those who earn it – could pay extra taxes.

**Floyd's idea even got traction on the "Left Coast."**

**The recent "Put Your Money Where Your Mouth Is Act," introduced by California Rep. John Campbell, would create a new line on IRS tax forms, making it easy for those who feel under-taxed to make additional voluntary donations.**

**I suffered a Kentucky legislative flashback while reading a letter written by National Taxpayers Union government affairs manager Andrew Moylan in support of Campbell's bill. It stated:**

**"Many in Congress, a body consisting mostly of wealthy individuals, have argued for higher taxes on income, on investments and on products like tobacco. ... If even half of those clamoring for higher taxes decided to voluntarily contribute more to the Treasury, it would be a huge boost to revenues without placing unwanted burdens on taxpayers who would rather take care of their families or keep their small businesses afloat."**

## **I might need to reconsider my view of those crazy Californians.**

Since education commissioner Jon Draud thinks the more than \$8 billion budgeted for public schools falls short, perhaps he could make an additional contribution from his \$220,000 salary to the state treasury.

Draud and his minions should do their part to solve the dilemma articulated by the commissioner in a recent press release in which he warned that the educational bureaucracy cannot be held accountable for failing to adequately educate students until tight-fisted taxpayers let go of more dough.

Heck, what if Draud's buddies in the Legislature, including budget chairman Rep. Harry Moberly (who regularly raids taxpayer wallets) demonstrated their "philanthropic spirit" by making a "tax-me-more" donation?

If everyone in this government-dependent commonwealth who incessantly bleats about a "lack of revenue," including those representatives in Frankfort who supported tax increases during the recent legislative session, would start sending in extra bucks from their stash, the rest of us would no longer fear attacks on our revenues from a bloated government.

"This guy's been smoking a left-handed cigarette," you say. "That would never happen."

You're right about the second part: Only \$2.6 million of the billions sent to the U.S. Treasury in 2007 came via voluntary donations. Most states that offer such options find few takers, er, I mean givers.

I hope Floyd tries again. Success would place big-spending politicians and bureaucrats in the unusual position of having to put up or shut up.

Meanwhile, if you feel sorry for education commissioners who never have enough money, assuage your conscience by sending more of your own hard-earned cash to: Kentucky Revenue Cabinet, Frankfort, 40619-0008.

Tell them Jim sent you.